GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Amendment to Go.Ms.No.257, Revenue(CT-II)Department, dated 29.06.2017 – Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No.380 Dated: 30-12-2021

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt: 07-06-2017.
2. Go.Ms.No.257, Revenue(CT-II)Department, dated 29.06.2017
3. Go.Ms.No.384,Revenue(CT-II)Department, dated 22.08.2017
4. Notification No.17/2021 - Central Tax (Rate), Department of Revenue, Ministry of Finance, Government of India, Dated: 18-11-2021.
5. From the Chief Commissioner of State Tax, A.P., CCST File No.REV03-12039/156/2021-DC-GST-CCT, Dated: 29/12/2021.

ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated: 30-12-2021.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments further to amend the notification of the Government of Andhra Pradesh issued in Go.Ms.No. 257, Revenue(CT-II)Department, dated 29.06.2017, namely:-

1. In the notification,-

(i) in clause (i), for the words "and motor cycle;", the words ", motor cycle, omnibus or any other motor vehicle;" shall be substituted;

(ii) after clause (iii), the following clause shall be inserted, namely:-

"(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises."

2. In the said notification, in Explanation, -

(i) in item (b), for the words, brackets, numbers and figures "and "motor cycle" shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).", the words, brackets, numbers and figures ,", motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988)." shall be substituted;

(ii) after item (b), the following shall be inserted namely, -

"(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent."

2. This notification shall come into force with effect from the 1st day of January, 2022.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

MUKESH KUMAR MEENA
SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada)
The Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada.

Copy to:
The Director General, General Administrative (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S to Special Chief Secretary to Chief Minister.
The P.S to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.s to the Spl.C.S (CT, Excise & Regn., & Stamps). The Law (H) Department
Sf/Sc

//FORWARDED::BY ORDER//

SECTION OFFICER